

BUDGET AND MANAGEMENT

Statement of Purpose

To plan, prepare, and monitor the County's annual operating and capital budget and conduct special research and management analysis for the County Manager and County Departments.

Outcomes

1. Prepare a balanced budget for adoption by July 1, 2009, which:
 - a. Receives a satisfaction rating of at least 95% on the Manager's budget survey to be completed in July 2009 focusing on the responsiveness and the quality of analysis completed by the budget staff on departmental outcomes. This will include the budget staffs' ability to monitor and report departments' progress and commitment to outcomes and to recommend changes to improve efficiency or compliance.
 - b. Receives a satisfaction rating of at least 90% from department heads on a survey to be completed in July 2009, which measures the services the budget staff provides to departments in the areas of revenue projections, research and analysis, staff support in resolving problems of mutual concern, and support in establishing and monitoring outcomes.
 - c. Communicates County policies, provides a financial and operating plan, and is an effective communication device to our citizens, as demonstrated by receiving the 2008 Government Finance Officers Association (GFOA) Distinguished Budget Award.
2. Prepare a Revenue, Expense, and Fund Balance forecast in October 2009 that is based on the Fiscal Year 2009/10 annual budget and Capital Improvement Plan (CIP) which will give the County Manager, Board of Commissioners, and Department Heads the financial information they need to set priorities and goals in planning for the future needs of the County.
3. Work with Emergency Services to evaluate the new budget process that was implemented last fiscal year. During this fiscal year, fire chiefs, the County Budget Office, and Emergency Services Department will make suggestions on how to change the budget system. Any changes will be done to ensure the budget process is more time efficient for Catawba County fire departments and standardized for County staff, so County fire department budgets will be evaluated in an equal manner.
4. Monitor the Fiscal Year 2009/10 budget on an ongoing basis to ensure the budget remains balanced and recommend appropriate action is taken quickly if further revenue erosion occurs.

Budget & Management

Reinventing Department

Organization: 120150

	2007/08 Actual	2008/09 Current	2009/10 Requested	2009/10 Approved	Percent Change
Revenues					
Indirect Cost	\$84,177	\$86,182	\$77,931	\$77,931	-10%
General Fund	168,681	153,491	162,069	162,069	6%
Total	\$252,858	\$239,673	\$240,000	\$240,000	0%
Expenses					
Personal Services	\$240,768	\$227,698	\$215,356	\$215,356	-5%
Supplies & Operations	12,090	11,975	24,644	24,644	106%
Capital	0	0	0	0	0%
Total	\$252,858	\$239,673	\$240,000	\$240,000	0%
Employees					
Permanent	3.00	3.00	3.00	3.00	0%
Hourly	0.00	0.00	0.00	0.00	0%
Total	3.00	3.00	3.00	3.00	0%

Fiscal Year 2007/08 Outcome Achievements

Total Outcomes	Achieved	Partially Achieved	Not Achieved	Success Rate
2	2	0	0	100%

Budget Highlights

The Budget Office is responsible for preparation, administration, and compilation of the annual budget for all County services. Specific activities include revenue and expenditure forecasting; making recommendations for improvement and/or attainment of County and departmental goals and objectives; preparing recommended and approved operating budget presentations and documents; overseeing current budget activity and related budget amendments; and, providing financial information and guidance for the County Manager and Board of Commissioners.

Performance Measurement

Fiscal Year 2009/10

For Fiscal Year 2009/10, the Budget Office will continue its focus on accurate revenue and expenditure projections and preparing a balanced budget for adoption. Staff will also continue working with Emergency Services to evaluate the new budget process established for Fire Districts.

Fiscal Year 2008/09

The Budget Office is on track to meet outcomes for Fiscal Year 2008/09. A Revenue, Expense, and Fund Balance forecast was prepared during the months of October and November and presented to Department Heads in December. The Fiscal Year 2008/09 Budget was adopted as scheduled.

Fiscal Year 2007/08

The Budget Office met and exceeded its outcomes. Achievements included receipt of a 100% satisfaction rating on the County Manager survey and a 96% satisfaction rating on the departmental survey in excess of the goals 95% and 90% respectively. The Budget Office received the Government Finance Officers Distinguished Budget Award for the 19th consecutive year. This award recognizes outstanding achievement in budget preparation and presentation and achieves a performance outcome established for the Budget Office. In response to a Commissioner goal that the County position itself to respond to anticipated growth, the Budget Office worked with departments to analyze needs and developed an 8-year Service and Capital Improvement Plan. This plan will be updated annually and will be used to guide the annual budget process.